



August 9, 2024

Company name: KATO WORKS CO., LTD.  
Representative: Kimiyasu Kato,  
President and Representative Director  
(Code number: 6390)  
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## Notice Regarding Dividends Forecast

KATO WORKS CO., LTD. (the “Company”) hereby announces that it has resolved at the Board of Directors’ meeting held today (August 9, 2024) to the effect that the Company forecasts the second quarter-end and year-end dividends for the fiscal year ending March 31, 2025, which were undetermined in the previous announcement, as follows.

### 1. Reasons for announcement of dividends forecast

The Company has not determined the dividends forecast for the fiscal year ending March 31, 2025, together with a part of the financial results forecast (profit attributable to owners of parent), as stated in the Consolidated Financial Results announced on May 14, 2024, because it was difficult at the point in time of the announcement to reasonably calculate the amount of impact that would occur in association with the fundamental review of the Chinese business undertaken by consolidated subsidiaries of the Company.

As for the Company’s full-year consolidated financial results forecast for the fiscal year ending March 31, 2025, the final profits and losses are expected to be temporarily severe because an extraordinary loss, which would be incurred in the future following the dissolution and liquidation of two Chinese consolidated subsidiaries, has been included as stated in the “Notice Regarding Revisions to Financial Results Forecast” announced today.

However, the recent earnings base of the Company is being gradually stabilized thanks to various measures taken under the medium-term management plan, the final year of which is the fiscal year under review; and the Company deems that the recent loss that occurs in association with the review of the Chinese business is a temporary one and the review will contribute to improvement of the consolidated financial results and capital profitability of the following fiscal year and beyond.

For the reasons mentioned above, the Company decided to increase the annual dividend per share (forecast) which is the sum of the second quarter-end and year-end dividends, to 70 yen, as compared with 65 yen per share delivered in the previous fiscal year, given the current policy of strengthening shareholders returns further in addition to stable dividends based on the Company’s shareholders return policy.

2. Details of dividends forecast

	Annual dividend (Yen)		
	Second quarter-end	Year-end	Total
Previous forecast	Undetermined	Undetermined	Undetermined
<b>Revised forecast</b>	<b>35.00 yen</b>	<b>35.00 yen</b>	<b>70.00 yen</b>
Results of the previous fiscal year (Fiscal year ended March 31, 2024)	20.00 yen	45.00 yen	65.00 yen